



PIONEER GROUP

Annexure 10

The financial details of companies for the previous 3 years and 3 months ended on 30th June, 2022 as per the audited and limited reviewed statement of Accounts:

Name of the Company: Pioneer Embroideries Limited (Standalone)

(Rs. in Crores)

Particulars	Financials as on 30.06.22 (Unaudited & Limited Reviewed)	As per last Audited Financial Year (FY22)	1 year prior to the last Audited Financial Year (FY21)	2 years prior to the last Audited Financial Year (FY20)
Equity Paid up Capital	26.59	26.59	26.59	24.95
Reserves and surplus	99.51	99.12	87.78	65.43
Carry forward losses	--	--	--	--
Net Worth	126.10	125.71	114.37	90.38
Miscellaneous Expenditure	--	--	--	--
Secured Loans	31.89	26.23	29.77	32.96
Unsecured Loans	--	--	--	0.94
Fixed Assets	86.71	86.08	80.03	85.38
Income from Operations	85.92	292.17	225.97	237.68
Total Income	86.63	293.90	227.84	239.51
Total Expenditure	86.54	278.65	211.03	233.43
Profit before Tax	0.09	15.25	16.81	8.28
Profit after Tax	0.06	11.05	19.67	8.28
Cash profit	2.19	23.33	24.97	16.99
EPS (in Rs.)	0.02	4.16	7.76	3.32
Book value (in Rs.)	47.92	47.28	43.01	36.23

For Pioneer Embroideries Limited


Raj Kumar Sekhani
Director
DIN: 00102843



PIONEER EMBROIDERIES LIMITED

.... a stitch ahead of time

Corp. Off.: Unit No. 21 to 25, 2nd Floor Orient House, 3-A Udyog Nagar, Off S. V. Road, Goregaon (West), Mumbai - 400062.

Tel.: 022-4223 2323 • Fax : 022-4223 2313 • E-mail : mumbai@pelhakoba.com • Website : www.pelhakoba.com

Regd. Off.: 101-B, Abhishek Premises, Plot No. C 5-6, Dalia Industrial Estate, Off. New Link Road, Andheri (West), Mumbai - 400 058. CIN :- L17291MH1991PLC063752



Embroidery beyond *your* imagination



PIONEER GROUP

The financial details of companies for the previous 3 years and 3 months ended on 30th June, 2022 as per the audited and limited reviewed statement of Accounts:

Name of the Company: Pioneer Embroideries Limited (Consolidated)

(Rs. in Crores)

Particulars	Financials as on 30.06.22 (Unaudited & Limited Reviewed)	As per last Audited Financial Year (FY22)	1 year prior to the last Audited Financial Year (FY21)	2 years prior to the last Audited Financial Year (FY20)
Equity Paid up Capital	26.59	26.59	26.59	24.95
Reserves and surplus	94.72	94.34	83.00	61.06
Carry forward losses	--	--	--	--
Net Worth	122.15	121.76	110.45	87.36
Miscellaneous Expenditure	--	--	--	--
Secured Loans	31.89	26.23	29.77	32.96
Unsecured Loans	1.82	1.82	1.82	2.76
Fixed Assets	86.71	86.08	80.03	85.38
Income from Operations	85.92	292.16	225.97	238.37
Total Income	86.63	293.91	227.84	240.29
Total Expenditure	86.55	278.69	211.93	234.19
Profit before Tax	0.08	15.22	15.91	8.29
Profit after Tax	0.06	11.02	18.77	8.29
Cash profit	2.18	19.10	24.07	17.00
EPS (in Rs.)	0.02	4.14	7.41	3.23
Book value (in Rs.)	45.62	45.48	41.21	34.48

For Pioneer Embroideries Limited


Raj Kumar Sekhani
Director
DIN: 00102843



PIONEER EMBROIDERIES LIMITED

.... a stitch ahead of time

Corp. Off.: Unit No. 21 to 25, 2nd Floor Orient House, 3-A Udyog Nagar, Off S. V. Road, Goregaon (West), Mumbai - 400062.
Tel.: 022-4223 2323 • Fax : 022-4223 2313 • E-mail : mumbai@pelhakoba.com • Website : www.pelhakoba.com
Regd. Off.: 101-B, Abhishek Premises, Plot No. C 5-6, Dalia Industrial Estate, Off. New Link Road, Andheri (West), Mumbai - 400 058. CIN :- L17291MH1991PLC063752

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Embroidery beyond *your* imagination



PIONEER GROUP

The financial details of companies for the previous 3 years and 3 months ended on 30th June, 2022 as per the audited statement of Accounts:

Name of the Company: Pioneer Realty Limited

(Rs. in Crores)

Particulars	Financials as on 30.06.22(Audited)	As per last Audited Financial Year (FY22)	1 year prior to the last Audited Financial Year (FY21)	2 years prior to the last Audited Financial Year (FY 20)
Equity Paid up Capital	0.05	0.05	0.05	0.05
Reserves and surplus	--	--	--	--
Carry forward losses	0.08	0.08	0.08	0.08
Net Worth	(0.03)	(0.03)	(0.03)	(0.03)
Miscellaneous Expenditure	--	--	--	--
Secured Loans	--	--	--	--
Unsecured Loans	0.03	0.03	0.03	0.03
Fixed Assets	--	--	--	--
Income from Operations	--	--	--	--
Total Income	--	--	--	--
Total Expenditure	0.000	0.002	0.004	0.001
Profit before Tax	0.000	(0.002)	(0.004)	(0.001)
Profit after Tax	0.000	(0.002)	(0.004)	(0.001)
Cash profit	0.000	(0.002)	(0.004)	(0.001)
EPS(in Rs.)	(0.10)	(0.38)	(0.74)	(0.29)
Book value(in Rs.)	(6.36)	(6.26)	(5.90)	(5.16)

For Pioneer Realty Limited


Raj Kumar Sekhani
Director
DIN: 00102843



PIONEER REALTY LIMITED

REG. OFF:- 101-B, ABHISHEK PREMISES, PLOT NO. C5-6, DALIA INDUSTRIAL ESTATE,
OFF NEW LINKROAD, ANDHERI (W), MUMBAI - 400 058.

Email : prl@pelhakoba.com • Tel.: 022-4223 23231 / Fax : 022-4223 2313

CIN:- U70101MH2007PLC169361

M B A H & C O

CHARTERED ACCOUNTANTS

A-301, Citiscape, Andheri Kurla Road,

Andheri (East), Mumbai 400059

Tel.: 022 40104772 Email: mbahco@gmail.com

PAN: AAEFB3648M, GSTIN: 27AAEFB3648M1Z6

Independent Auditors' Limited Review Report on Standalone Quarterly and Year to Date Balance Sheet of Pioneer Embroideries Limited

To,

The Board of Directors of Pioneer Embroideries Limited,

1. We have reviewed the accompanying statement of standalone unaudited Balance Sheet of Pioneer Embroideries Limited ("the Company") having its Registered Office at 101-B, Abhishek Premises, Plot No C 5-6, Dalia Industrial Estate, Andheri (West), Mumbai- 400058 for the quarter and year to date ended 30th June, 2022 This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these Financial Statements based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial Statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Balance Sheet prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies does not give a true and fair view of the state of affairs of the entity as at June 30, 2022 and has not disclosed the information required to be disclosed including the manner in which it is to be disclosed, or that it contains any material misstatement.

This certificate has been issued at the request of the Company.

For M B A H & C O
Chartered Accountants
(Firm Registration No. 121426W)



Mahesh Bhageria
Partner

Membership No. 034499

UDIN: 22034499BATBQU1694

Place: Mumbai

Date: 21st October, 2022

M B A H & CO
CHARTERED ACCOUNTANTS
A-301, Citiscape, Andheri Kurla Road,
Andheri (East), Mumbai 400059
Tel.: 022 40104772 Email: mbahco@gmail.com
PAN: AAEFB3648M, GSTIN: 27AAEFB3648M1Z6

Independent Auditors' Limited Review Report on Standalone Quarterly and Year to Date Balance Sheet of Pioneer Realty Limited

To,
The Board of Directors of Pioneer Realty Limited,

1. We have reviewed the accompanying statement of standalone unaudited Balance Sheet of **Pioneer Realty Limited** ("the Company") having its Registered Office at 101-B, Abhishek Premises, Plot No C 5-6, Dalia Industrial Estate, Andheri (West), Mumbai- 400058 for the quarter and year to date ended 30th June, 2022. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these Financial Statements based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial Statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Balance Sheet prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies does not give a true and fair view of the state of affairs of the entity as at June 30, 2022 and has not disclosed the information required to be disclosed including the manner in which it is to be disclosed, or that it contains any material misstatement.

This certificate has been issued at the request of the Company.

For **M B A H & CO**
Chartered Accountants
(Firm Registration No. 121426W)



Mahesh Bhageria
Partner

Membership No. 034499

UDIN: 22034499BATBQB1099
Place: Mumbai
Date: 21st October, 2022

M B A H & C O

CHARTERED ACCOUNTANTS

A-301, Citiscape, Andheri Kurla Road,

Andheri (East), Mumbai 400059

Tel.: 9821753019 Email: mbahco@gmail.com

PAN: AAEFB3648M, GSTIN: 27AAEFB3648M1Z6

Independent Auditors' Review Report on standalone unaudited quarterly and year to date financial results of Pioneer Embroideries Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,

The Board of Directors of Pioneer Embroideries Limited,

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Pioneer Embroideries Limited** ("the Company") having its Registered Office at 101-B, Abhishek Premises, Plot No C 5-6, Dalia Industrial Estate, Andheri (West), Mumbai - 400058 for the quarter ended 30th June, 2022 and the year to date results for the period 1st April, 2022 to 30th June, 2022 ("the Statement") pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these Financial Statement based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial Statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 05 July, 2016, and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M B A H & C O

Chartered Accountants

(Firm's Registration Number: 121426W)



[Handwritten Signature]

MAHESH BHAGERIA

Partner

Membership Number: 034499

UDIN: 22034499AOWMRW8671

Place: Mumbai

Date: 12th August, 2022

M B A H & C O

CHARTERED ACCOUNTANTS

A-301, Citiscape, Andheri Kurla Road,

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Tel.: 9821753019 Email: mbahco@gmail.com

PAN: AAEFB3648M, GSTIN: 27AAEFB3648M1Z6

Independent Auditor's Review Report on consolidated unaudited quarterly and year to date financial results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

To,

The Board of Directors of Pioneer Embroideries Limited,

We have reviewed the accompanying Statement of consolidated unaudited financial results of **Pioneer Embroideries Limited** ('the Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group') for the quarter ended 30th June, 2022 and the year to date results for the period 1st April, 2022 to 30th June, 2022 ('the Statement') being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with SEBI circular CIR/CFD/CMD1/44/2019 dated 29th March, 2019 ('the Circular').

Management's responsibility for the Statement

The Statement is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors. The Statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India.

Auditor's responsibility

Our responsibility is to express a conclusion on the Statement based on our review. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The statement includes results of the following entities:

- a) Hakoba Lifestyle Limited (Subsidiary Company)
- b) Pioneer Realty Limited (Subsidiary Company)
- c) Crystal Lace (India) Limited (Subsidiary Company)



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Other Matters

The consolidated unaudited financial results include the financial results of two subsidiaries which are audited by us and one subsidiary which is audited by other auditor . These financial results have been reviewed by us and our report on the statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based on limited review performed by us.

Conclusion

Our conclusion on the Statement is not modified in respect of the above matter.

Based on our review conducted and procedures performed as stated in above auditor's responsibility paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M B A H & C O
Chartered Accountants
(Firm's Registration Number: 121426W)



A handwritten signature in blue ink, appearing to read "Mahesh Bhageria".

MAHESH BHAGERIA
Partner

Membership Number: 034499

UDIN: 22034499AOWSDL5593
Place: Mumbai
Date: 12th August, 2022

M B A H & C O

CHARTERED ACCOUNTANTS
A-301, Citiscape, Andheri Kurla Road,
Andheri (East), Mumbai 400059

Tel.: 9821753019 Email: mbahco@gmail.com
PAN: AAEFB3648M, GSTIN: 27AAEFB3648M1Z6

Independent Auditors' Review Report on standalone unaudited quarterly and year to date financial results of Pioneer Realty Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Pioneer Realty Limited,

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Pioneer Realty Limited** ("the Company") having its Registered Office at 101-B, Abhishek Premises, Plot No C 5-6, Dalia Industrial Estate, Andheri (West), Mumbai - 400058 for the quarter ended 30th June, 2022 and the year to date results for the period 1st April, 2022 to 30th June, 2022 ("the Statement") pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these Financial Statement based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE)2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial Statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 05 July, 2016, and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M B A H & C O
Chartered Accountants
(Firm's Registration Number: 121426W)



Mahesh Bhageria

MAHESH BHAGERIA

Partner

Membership Number: 034499

UDIN: 22034499AOWOZG9517

Place: Mumbai

Date: 12th August, 2022